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FINANCING OF THE UNITED NATIONS OPERATION IN MOZAMBIQUE

Report of the Secretary-General

Addendum

EXECUTIVE SUMMARY

The present report provides the financial performance report of the United Nations Operation in Mozambique (ONUMOZ) for the period from 1 May to 15 November 1994 and a final report on the disposition of the Operation's assets.

As shown in annex I and described in detail in annex II, expenditures for the period from 1 May to 15 November 1994 amounted to $147,409,700 gross ($145,425,900 net), resulting in an unencumbered balance of $17,890,300 gross ($16,766,200 net).

The reported unencumbered balance resulted from savings under military ($3,073,400) and civilian ($11,835,300) personnel costs as a result of the lower number of military observers, postponement of the planned repatriation of military contingents and fewer international civilian staff and civilian police deployed in the mission area. Additional savings were realized under premises/accommodation ($446,700), transport operations ($1,912,800) and other equipment ($542,000). The savings were offset in part by additional requirements under air operations ($1,531,800) and communications ($938,100) resulting from the extensive utilization of fixed-wing aircraft and satellite communication facilities.

Also included in the present report is a final report on the disposition of ONUMOZ assets.

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The inventory value of the Operation's assets at 30 April 1995 amounted to approximately $36.9 million (depreciated value of approximately $24 million), as summarized in annex IV and described in detail in annex V. The depreciation rates are presented in annex VI. The principles guiding the disposition of ONUMOZ assets were approved by the General Assembly in its resolution 49/235 of 10 March 1995.

The actions to be taken by the General Assembly are as follows:

(a) A decision to credit Member States with the unencumbered balance from the period from 1 May to 15 November 1994 of $17,890,300 gross ($16,766,200 net);

(b) A decision to take note of the report on the final disposition of the assets of ONUMOZ.

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I. INTRODUCTION

1. The present report is submitted to provide the financial performance report of the United Nations Operation in Mozambique (ONUMOZ) for the period from 1 May to 15 November 1994. Also provided, pursuant to paragraph 16 of General Assembly resolution 49/235 of 10 March 1995, is a final report on the disposition of the Operation's assets.

II. FINANCIAL PERFORMANCE REPORT FOR THE PERIOD FROM 1 MAY TO 15 NOVEMBER 1994

2. Annex I to the present report sets out by budget line item the initial cost estimates for ONUMOZ for the period from 1 May to 15 November 1994 as per annex I of the report of the Secretary-General (A/48/849/Add.1), the revised apportionment in accordance with the appropriation provided by the General Assembly in its resolution 48/240 B of 29 July 1994 and the expenditures. Supplementary information in respect of expenditures is contained in annex II. The authorized staffing, incumbency and vacancy rates for civilian personnel and the planned and actual deployment of military personnel and civilian police are shown in annexes III.A and III.B.

3. It will be recalled that the total amount of $165,300,000 gross ($162,192,100 net) appropriated by the General Assembly for the reporting period was based on the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions of 24 June 1994 (A/48/956), which reduced the Secretary-General's estimates contained in his report on the financing of ONUMOZ of 23 May 1994 (A/48/849/Add.1) by $13,470,900 gross ($13,308,000 net). In this connection, it is noted that the recommendations of the Advisory Committee did not specify fully where the adjustments should be made. On that basis, the Secretariat was obliged, among other things, to apply across-the-board adjustments to a number of objects of expenditure.

4. As indicated in paragraphs 4, 11 and 15 of annex II, reductions in allotments contributed to additional requirements under standard troop cost reimbursement and other allowances payable to military contingents, local staff salaries and international contractual personnel. Those costs were based on standard rates, contractual arrangements and established deployment and recruitment schedules, which could not be revised. In addition, as a result of the operational factors described in paragraph 34 of annex II, the total expenditure under communications also exceeded the reduced allotment.

5. The total expenditure of $147,409,700 gross ($145,425,900 net) shown in the third column of annex I reflected efforts to contain within the revised appropriation the costs incurred under most budget line items. The resulting unencumbered balance amounted to $17,890,300 gross ($16,766,200 net), as shown in the fourth column of annex I.

III. FINANCIAL PERFORMANCE REPORT FOR THE PERIOD FROM 16 NOVEMBER 1994 TO 31 MARCH 1995

6. The financial performance report for the period from 16 November 1994 to 31 March 1995 will be submitted to the General Assembly at its fiftieth session.

IV. DISPOSITION OF ASSETS

7. In its resolution 49/235, the General Assembly requested the Secretary-General to proceed with the disposition of the assets of ONUMOZ on the basis of the following principles and policies, listed in order of priority:

(a) All equipment that meets the requirements of other United Nations operations and that it is cost-effective to move shall be redeployed to such operations or held in reserve for use by future operations;

(b) Other equipment shall be transferred to United Nation organizations, as well as to national and international non-governmental organizations already operating in Mozambique or in the process of establishing a presence there, upon request and against appropriate credit to the Special Account for ONUMOZ;

(c) Any remaining material that cannot be moved shall be sold commercially on an "as is, where is" basis in accordance with standard United Nations procedures;

(d) Assets or installations that cannot be dismantled, including airfield installations, shall be donated to the Government of Mozambique.

8. In the same resolution, the General Assembly decided to accept the proposal of the Secretary-General to donate certain assets to the mine-clearance programme on the understanding that it was not cost-effective to move them and that they could not be financed through voluntary contributions.

9. The total original value of all ONUMOZ assets as at 30 April 1995 was estimated at approximately $36.9 million, exclusive of transportation and installation costs. All ONUMOZ assets have been grouped into the following six general categories: air support equipment, communications equipment, electronic data-processing equipment, generators, general stores and equipment and vehicular equipment.

10. Based on the principles and policies approved by the General Assembly and recalled in paragraph 7 above, ONUMOZ assets have been classified into five groups, as summarized in annex IV and described in detail in annex V to the present report.

V. LIQUIDATION OF LIABILITIES

11. Action continues to settle amounts owed by ONUMOZ to troop-contributing Governments, mission personnel, vendors and suppliers, as well as to other parties under contracts and legal obligations. As at 30 June 1995, the unliquidated obligations from the inception of ONUMOZ amounted to $52.8 million, including an estimated $15.8 million for the reimbursement of the costs related to contingent-owned equipment furnished to ONUMOZ at the request of the United Nations. As at 30 June 1995, all troop-contributing Governments had been reimbursed in full for the standard costs related to their military contingents in ONUMOZ.

VI. ACTION TO BE TAKEN BY THE GENERAL ASSEMBLY AT ITS FORTY-NINTH SESSION

12. The actions to be taken by the General Assembly at its forty-ninth session in connection with the financing of ONUMOZ are as follows:

(a) A decision to credit Member States with the unencumbered balance from the period from 1 May to 15 November 1994 of $17,890,300 gross ($16,766,200 net);

(b) A decision to take note of the report on the final disposition of the assets of ONUMOZ.

ANNEX I

Financial performance report for the period from 1 May to 15 November 1994

Summary statement

(Thousands of United States dollars)

	Revised cost estimate (A/48/849/Add.1)	Apportionment	Expenditure	Savings/ (overrun)
1. Military personnel costs				
(a) Military observers				
Mission subsistence allowance	7 545.5	7 545.5	6 965.4	580.1
Travel costs	973.5	849.6	269.4	580.2
Clothing and equipment allowance	38.4	38.4	24.8	13.6
Subtotal	8 557.4	8 433.5	7 259.6	1 173.9
(b) Military contingents				
Standard troop cost reimbursement	29 390.7	27 100.0	29 693.0	(2 593.0)
Meal and accommodation allowance	2 268.6	2 075.0	2 303.7	(228.7)
Welfare	437.3	400.0	293.1	106.9
Rations	6 784.6	6 250.0	5 196.3	1 053.7
Daily allowance	1 115.3	1 025.0	1 202.1	(177.1)
Emplacement, rotation and repatriation of troops	7 282.5	6 700.0	2 786.9	3 913.1
Clothing and equipment allowance	1 999.8	1 850.0	2 025.4	(175.4)
Subtotal	49 278.8	45 400.0	43 500.5	1 899.5
(c) Other costs pertaining to military personnel				
Contingent-owned equipment	3 427.8	2 750.0	2 750.0	-
Death and disability compensation	1 272.3	1 000.0	1 000.0	-
Subtotal	4 700.1	3 750.0	3 750.0	-
Total, line 1	62 536.3	57 583.5	54 510.1	3 073.4
2. Civilian personnel costs				
(a) Civilian police				
Mission subsistence allowance	20 634.8	20 634.8	18 338.9	2 295.9
Travel costs	2 378.8	2 076.0	1 528.7	547.3
Clothing and equipment allowance	103.6	103.6	101.5	2.1
Subtotal	23 117.2	22 814.4	19 969.1	2 845.3

	Revised cost estimate (A/48/849/Add.1)	Apportionment	Expenditure	Savings/ (overrun)
(b) International and local staff				
International staff salaries	7 346.9	7 135.2	6 118.8	1 016.4
Local staff salaries	2 960.4	2 872.8	2 895.5	(22.7)
Consultants	89.2	89.2	188.3	(99.1)
Overtime	-	-	-	-
Common staff costs	5 116.4	5 010.9	1 967.4	3 043.5
Mission subsistence allowance	6 039.1	5 837.5	5 312.3	525.2
Travel to and from the mission area	995.4	900.6	418.4	482.2
Other official travel costs	60.0	60.0	175.1	(115.1)
Subtotal	22 607.4	21 906.2	17 075.8	4 830.4
(c) International contractual personnel	650.5	542.1	702.6	(160.5)
(d) United Nations Volunteers	5 712.0	5 712.0	3 544.8	2 167.2
(e) Government-provided personnel	-	-	-	-
(f) Civilian electoral observers				
Mission subsistence allowance	1 675.8	1 675.8	1 644.5	31.3
Travel costs	3 600.0	3 600.0	1 478.4	2 121.6
Subtotal	5 275.8	5 275.8	3 122.9	2 152.9
Total, line 2	57 362.9	56 250.5	44 415.2	11 835.3
3. Premises/accommodation				
Rental of premises	2 663.7	1 961.7	1 944.3	17.4
Alterations and renovations to premises	195.0	150.0	52.9	97.1
Maintenance supplies	45.5	25.0	116.8	(91.8)
Maintenance services	162.5	100.0	44.9	55.1
Utilities	650.0	600.0	231.1	368.9
Construction/prefabricated buildings	-	-	-	-
Total, line 3	3 716.7	2 836.7	2 390.0	446.7
4. Infrastructure repairs	1 209.7	1 209.7	-	1 209.7

	Revised cost estimate (A/48/849/Add.1)	Apportionment	Expenditure	Savings/ (overrun)
5. Transport operations				
Purchase of vehicles	1 033.2	1 033.2	329.5	703.7
Rental of vehicles	1 359.7	750.0	387.7	362.3
Workshop equipment	25.0	24.5	4.4	20.1
Spare parts, repairs and maintenance	2 058.8	1 750.0	984.6	765.4
Petrol, oil and lubricants	2 580.2	2 250.0	2 188.7	61.3
Vehicle insurance	390.9	350.0	350.0	-
Total, line 5	7 447.8	6 157.7	4 244.9	1 912.8
6. Air operations				
(a) Helicopter operations				
Hire/charter costs	19 855.5	18 250.0	13 337.2	4 912.8
Aviation fuel and lubricants	1 799.7	1 500.0	1 224.9	275.1
Positioning/depositioning costs	150.0	150.0	225.0	(75.0)
Resupply flights	-	-	-	-
Painting/preparation	60.0	60.0	20.0	40.0
Liability and war-risk insurance	-	-	-	-
Subtotal	21 865.2	19 960.0	14 807.1	5 152.9
(b) Fixed-wing aircraft				
Hire/charter costs	7 127.5	6 650.0	11 759.9	(5 109.9)
Aviation fuel and lubricants	2 256.3	2 000.0	3 035.1	(1 035.1)
Positioning/depositioning costs	170.0	170.0	99.8	70.2
Resupply flights	-	-	-	-
Painting/preparation	32.0	32.0	2.0	30.0
Liability and war-risk insurance	-	-	95.6	(95.6)
Subtotal	9 585.8	8 852.0	14 992.4	(6 140.4)
(c) Aircrew subsistence allowance	130.0	75.0	581.2	(506.2)
(d) Other air operation costs				
Air traffic control services	-	-	-	-
Landing fees and ground handling	50.0	50.0	88.1	(38.1)
Fuel storage containers	-	-	-	-
Subtotal	50.0	50.0	88.1	(38.1)
Total, line 6	31 631.0	28 937.0	30 468.8	(1 531 8)

	Revised cost estimate (A/48/849/Add.1)	Apportionment	Expenditure	Savings/ (overrun)
7. Naval operations	-	-	-	-
8. Communications				
(a) Complementary communications				
Communications equipment	1 031.0	500.0	626.3	(126.3)
Spare parts and supplies	200.0	125.0	270.3	(145.3)
Workshop and test equipment	25.0	25.0	23.4	1.6
Commercial communications	1 431.6	1 096.5	1 764.6	(668.1)
Subtotal	2 687.6	1 746.5	2 684.6	(938.1)
(b) Main trunking contract				
Total, line 8	2 687.6	1 746.5	2 684.6	(938.1)
9. Other equipment				
Office furniture	157.0	25.0	6.1	18.9
Office equipment	114.2	25.0	18.6	6.4
Data-processing equipment	223.1	125.0	76.0	49.0
Generators	-	-	-	-
Observation equipment	-	-	-	-
Petrol tank plus metering equipment	-	-	-	-
Medical and dental equipment	50.0	25.0	25.9	(0.9)
Accommodation equipment	665.0	571.9	-	571.9
Miscellaneous equipment	50.0	25.0	27.6	(2.6)
Field defence equipment	-	-	-	-
Spare parts, repairs and maintenance	15.0	15.0	115.7	(100.7)
Water-purification equipment	-	-	-	-
Total, line 9	1 274.3	811.9	269.9	542.0
10. Supplies and services				
(a) Miscellaneous services				
Audit services	30.3	30.3	30.3	-
Contractual services	342.8	342.8	385.4	(42.6)
Data-processing services	-	-	-	-
Security services	-	-	-	-
Medical treatment and services	150.0	100.0	368.6	(268.6)
Claims and adjustments	32.5	30.0	3.2	26.8
Official hospitality	5.0	4.0	3.4	0.6
Miscellaneous other services	30.0	25.0	199.4	(174.4)
Subtotal	590.6	532.1	990.3	(458.2)

/...

	Revised cost estimate (A/48/849/Add.1)	Apportionment	Expenditure	Savings/ (overrun)
(b) Miscellaneous supplies				
Stationery and office supplies	97.5	60.0	11.5	48.5
Medical supplies	1 170.0	500.0	220.1	279.9
Sanitation and cleaning materials	65.0	50.0	41.1	8.9
Subscriptions	5.0	2.0	2.4	(0.4)
Electrical supplies	-	-	-	-
Ballistic-protective blankets for vehicles	-	-	-	-
Uniform items, flags and decals	184.1	175.0	170.0	5.0
Field defence stores	50.0	25.0	7.5	17.5
Operational maps	-	-	-	-
Quartermaster and general stores	97.5	75.0	39.3	35.7
Subtotal	1 669.1	887.0	491.9	395.1
Total, line 10	2 259.7	1 419.1	1 482.2	(63.1)
11. Election-related supplies and services	225.0	150.0	148.3	1.7
12. Public information programmes	150.0	150.0	50.2	99.8
13. Training programmes	-	-	-	-
14. Mine-clearing programmes	300.0	300.0	238.3	61.7
15. Assistance for disarmament and demobilization	-	-	-	-
16. Air and surface freight				
Transport of contingent-owned equipment	2 600.0	2 600.0	2 467.2	132.8
Commercial freight and cartage	50.0	50.0	477.3	(427.3)
Total, line 16	2 650.0	2 650.0	2 944.5	(294.5)
17. Integrated Management Information System	127.5	127.5	127.5	-

	Revised cost estimate (A/48/849/Add.1)	Apportionment	Expenditure	Savings/ (overrun)
18. Support account for peace-keeping operations	1 921.6	1 862.0	1 451.4	410.6
19. Staff assessment	3 270.8	3 107.9	1 983.8	1 124.1
Gross total, lines 1-19	178 770.9	165 300.0	147 409.7	17 890.3
20. Income from staff assessment	(3 270.8)	(3 107.9)	(1 983.8)	(1 124.1)
Net total, lines 1-20	175 500.1	162 192.1	145 425.9	16 766.2

ANNEX II

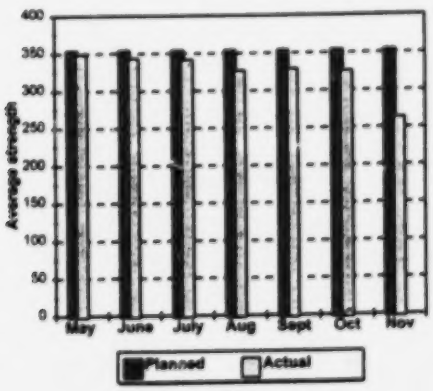
Financial performance report for the period from 1 May to 15 November 1994

Supplementary information

	Savings/(overrun) (United States dollars)
1. Military personnel costs	
(a) Military observers	1 173 900

1. Provision was made for 354 military observers for a total of 70,446 person/days and for the rotation travel of 177 observers costed at $5,500 per rotation. Actual deployment of military observers averaged 335 persons for a total of 66,746 person/days (see figure 1 and annex III.B), with 102 observers rotated at an average cost of $2,640 per person, resulting in savings totalling $1,173,900 under mission subsistence allowance ($580,100), clothing and equipment allowance ($13,600) and travel costs ($580,200).

Figure 1. Deployment of military observers from May to November 1994

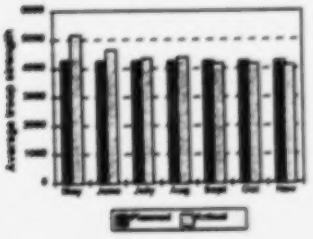


(b) Military contingents	1 899 500

2. During the reporting period the strength of the ONUMOZ military contingents was reduced from 5,537 at 30 April 1994 to 4,145 as at 15 November 1994, as proposed in paragraphs 22, 24 and 25 of the report of the Secretary-General on ONUMOZ of 28 April 1994, a/ and approved by the Security Council in its

resolution 916 (1994) of 5 May 1994. The troop strength of ONUMOZ military contingents is shown in figure 2 and further details are given in annex III.B.

Figure 2. Deployment of military contingents from May to November 1994



3. Resources provided for military contingents were based on the estimated 28,568 person/months. The actual troop deployment amounted to 28,935 person/months, with the average monthly troop strength of 4,427 all ranks. The difference of 367 person/months between the cost estimate and actual deployment was attributable to minor delays in the repatriation of troops in May and June 1994 and to the deployment in August 1994 of a self-contained Brazilian infantry company.

4. The additional requirements under standard troop cost reimbursement ($2,593,000), daily allowance ($177,100), meal and accommodation allowance ($228,700) and clothing and equipment allowance ($175,400) were attributable to the allotment reductions referred to in paragraph 4, section II, of the present report and to changes in the troop repatriation and deployment schedule.

5. Savings of $106,900 under welfare resulted from the lower requirements for recreational leave and other welfare activities. Savings of $1,053,700 under rations were attributable to (a) competitive bids obtained, which resulted in the cost of rations per person/day averaging at $5.45 as compared with the budgeted rate of $7; and (b) the lower cost of a reserve of composite rations purchased by ONUMOZ (actual cost $545,100 versus $894,400 budgeted for).

6. The planned rotation of contingents was not implemented owing to the anticipated withdrawal of troops after the elections, resulting in a savings of $3,913,100 under emplacement, rotation and repatriation of troops.

(c) Other costs pertaining to military personnel

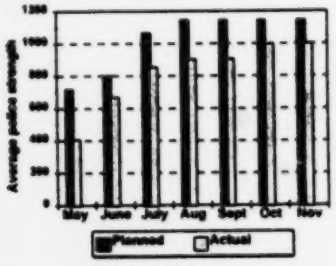
7. The amounts allocated under contingent-owned equipment ($2,750,000) and death and disability compensation ($1 million) were fully obligated to cover payments for the contingent-owned equipment provided at the request of the United Nations and for the potential compensation payments by troop-contributing Governments to members of military personnel or their families for death, disability or injury resulting from service with ONUMOZ.

2. Civilian personnel costs

(a) Civilian police 2 845 300

8. The cost estimate provided for the phased-in deployment of an additional 865 international civilian police for a total strength of 1,144 persons (189,602 person/days). As shown in figure 3 and detailed in annex III.B, the actual deployment was 809 additional police with a peak strength of 1,085 persons (182,405 person/days), resulting in savings totalling $2,845,300 under mission subsistence allowance ($2,295,900), travel costs ($547,300) and clothing and equipment allowance ($2,100).

Figure 3. Deployment of civilian police from May to November 1994



(b) International and local staff 4 830 400

9. The authorized staffing level for international and local staff during the period under review reflected a reduction of 28 posts (12 international and 16 local staff) in the number of additional temporary personnel proposed in the cost estimate and amounted to a total of 309 international and 591 local staff. The authorized staffing, incumbency and vacancy rates of international and local staff are shown in annex III.A.

10. Savings under international staff salaries ($1,016,400), mission subsistence allowance ($525,200) and travel to and from the mission area ($482,200) were attributable to the deployment of fewer international staff than originally foreseen. As shown in annex III.A, the average vacancy rate of international civilian staff during the reporting period amounted to 15 per cent, whereas the estimates had been costed at 100 per cent incumbency.

11. Additional requirements of $22,700 under local staff salaries were attributable to the allotment reductions referred to in paragraph 4, section II, of the present report.

12. Actual expenditures incurred under common staff costs were lower than the standard rates applied in the cost estimate, resulting in savings of $3,043,500.

13. Additional requirements for consultants ($99,100) are attributable to services in the planning, design and implementation of training programmes for staff supporting the electoral process. The services of consultants were also retained to assist in the processing of Property Survey Board and Board of Inquiry cases requiring specialized legal expertise.

14. Provision was made for 10 official trips between New York and the mission area. Actual official travel amounted to 30 trips to New York and other destinations, resulting in the additional requirements of $115,100 under this heading.

(c) International contractual personnel ..... (160 500)

15. The total number of international contractual personnel deployed in the reporting period was 25, including the team supervisor and 24 vehicle mechanics and radio operators/technicians. Additional requirements of $160,500 were attributable to the deployment of a team supervisor and to the allotment reductions referred to in paragraph 4, section II, of the present report.

(d) United Nations Volunteers 2 167 200

16. Provision was made for the deployment of 200 United Nations Volunteers and 20 camp officers. Actual deployment during the reporting period averaged 203 Volunteers and camp officers (see annex III.A for deployment details). Expenditures under this heading, resulting in the reported savings of $2,167,200, did not include charges totalling $1.1 million for medical insurance, assignment travel and shipment of personal effects. Owing to the late submission of invoices, those charges were recorded in the following mandate period.

(e) Government-provided personnel ..... -

17. No provision was made under this heading.

(f) Civilian electoral observers 2 152 900

18. Provision was made for the deployment of 900 electoral observers for the two-week election period. Savings of $31,300 under mission subsistence allowance were attributable to the lower number of observers deployed (891). Savings of $2,121,600 under travel of electoral observers were realized as a result of discounted rates obtained from the three major carriers providing transportation of observers.

3. Premises/accommodation 446 700

19. The lower requirements for storage and office space and negotiated reductions in rental fees resulting in savings of $17,400 under rental of premises and $55,100 under maintenance services. Economy measures implemented by the mission in the alteration and renovation of premises programme resulted in savings of $97,100 under this heading. Savings of $368,900 under utilities reflect actual charges for water, electricity and generator fuel.

20. The additional requirements for maintenance supplies ($91,800) were attributable to the underestimation of the amount of building supplies and materials needed for the upkeep and routine repairs of office and living premises and storage facilities.

4. Infrastructure repairs 1 209 700

21. Savings under infrastructure repairs were attributable to delays in the implementation of the mine-clearing programme.

5. Transport operations 1 912 800

22. Savings of $703,700 under purchase of vehicles resulted from the lower than originally estimated freight charges related to the shipment of 336 vehicles to ONUMOZ from the United Nations Iraq-Kuwait Observation Mission (UNIKOM) and the United Nations Operation in Somalia (UNOSOM II).

23. With a view to effecting economies, extensive use was made of the United Nations- and contingent-owned vehicle fleet during the election period, significantly reducing the number of rental vehicles and resulting in savings of $362,300 under rental of vehicles.

24. Savings of $20,100 under workshop equipment were due to the limited purchases of automotive tools and equipment. Savings under spare parts, repairs and maintenance ($765,400) and petrol, oil and lubricants ($61,300) were attributable to the lower than projected mileage driven by ONUMOZ- and contingent-owned vehicles because of delays in the mine-clearing programme and the resulting inaccessibility of many roads and bridges.

25. The amount provided for vehicle insurance was fully utilized.

6. Air operations

26. During the reporting period the operational plans of the Mission were modified to provide transportation and logistic support for the assembly and demobilization of government and Resistência Nacional Moçambicana (RENAMO) troops, and the disbanding of militia and paramilitary forces. Taking into account the geography of the country and the large number of troops to be relocated, the extensive utilization of fixed-wing aircraft for these purposes was a more cost-effective means of transportation than helicopters. In addition, fixed-wing aircraft were widely used to transport civilian electoral observers during the election period. The requirements for fixed-wing and rotary aircraft were changed accordingly, as shown in paragraphs 27 to 32 below.

(a) Helicopter operations 5 152 900

27. The cost estimate provided for the rental of 16 helicopters for a total of 99 helicopter/months. Savings under helicopter hire/charter costs ($4,912,800) and aviation fuel and lubricants ($275,100) were attributable to:

(a) The lower number of helicopters actually rented (13, for a total of 84.5 months);

(b) The lower actual monthly rental costs of the Sikorsky-61 helicopters (an average of $156,200, compared with the original estimate of $240,000);

(c) The utilization of the helicopters within the contracted monthly block hours (additional flying hours were not required).

28. Provision was made for the cost of painting and positioning/depositioning of six Sikorsky-61 helicopters. The cost of the painting of the three helicopters actually rented was $20,000, resulting in savings of $40,000 under this heading. The actual positioning/depositioning costs amounted to $225,000, resulting in additional requirements of $75,000 under this heading.

(b) Fixed-wing aircraft ..... (6 140 400)

29. In the original estimates, provision was made for the commercial hiring of nine fixed-wing aircraft for a total of 42 aircraft/months. As a result of the changed operational requirements referred to in paragraph 26 above, 22 aircraft were rented for a total of 84 aircraft/months, resulting in additional requirements under hire/charter costs ($5,109,900), aviation fuel and lubricants ($1,035,100) and liability and war-risk insurance ($95,600).

30. Savings under painting ($30,000) and positioning/depositioning costs ($70,200) were attributable to the negotiated waiver of or reduction in these charges in the rental contracts for the six medium passenger/cargo aircraft.

(c) Aircrew subsistence allowance ..... (506 200)

31. The additional requirements for aircrew subsistence allowance payments were attributable to the deployment of additional aircraft.

(d) Other air operation costs

32. Additional requirements of $38,100 under landing fees and ground handling resulted from the extensive use of fixed-wing aircraft during the mandate period.

7. Naval operations ..... -

33. No provision was made under this heading.

8. Communications 938 100

34. Provision was made in the original cost estimate for the purchase of communications equipment required mainly because of the increase in the civilian police component of the mission. To cover the projected shortfall resulting from the allotment reductions referred to in paragraph 4, section II, of the present report, it was planned to redeploy communications equipment upon completion of the demobilization programme. However, owing to delays in the implementation of that programme, the communications equipment assigned to it could not be fully redeployed. Consequently, additional equipment, spare parts and supplies were purchased, resulting in the additional requirements under communications equipment ($126,300) and spare parts and supplies ($145,300).

35. During the reporting period, the use of satellite communication facilities exceeded the original projections as a result of the extensive traffic generated by the military, civilian police and electoral components of the mission. The additional requirements of $668,100 under commercial communications resulted from satellite rental and user charges ($1,666,500) and telephone ($92,800) and pouch ($5,300) service costs.

36. Savings of $1,600 under workshop and test equipment were attributable to the lower than originally estimated purchase prices of such equipment.

9. Other equipment 542 000

37. Provision was made in the original cost estimate for the acquisition of office furniture and office, data-processing and accommodation equipment required for the civilian police. Accommodation for the civilian police was provided in the furnished rented living and office premises, which resulted in savings under office furniture ($18,900) and accommodation equipment ($571,900). The requirements for office and data-processing equipment were met in part through the redeployment of available equipment and utilization of equipment in stock. The purchase of new equipment was minimized, resulting in savings under office ($6,400) and data-processing ($49,000) equipment.

38. The additional requirements under medical and dental ($900) and miscellaneous ($2,600) equipment were attributable to the higher than originally estimated purchase prices of that equipment.

39. The additional requirements under spare parts, repairs and maintenance of equipment ($100,700) were due to the underestimation of these costs in the budget.

10. Supplies and services

(a) Miscellaneous services ..... (458 200)

40. Savings under claims and adjustments ($26,800) and official hospitality ($600) reflect actual expenditures incurred in the reporting period. The amount allotted for audit services was fully utilized.

41. The additional requirements under contractual services ($42,600) were attributable to the locally provided security services to safeguard the ONUMOZ property and equipment warehoused in the provinces. The additional requirements under medical treatment and services ($268,600) were related to the medical evacuation and treatment in South African hospitals of 86 ONUMOZ personnel.

42. The additional requirements under miscellaneous other services ($174,400) were attributable to the underestimation of requirements for those services.

(b) Miscellaneous supplies 395 100

43. Savings under the headings stationery and office supplies ($48,500), medical supplies ($279,900), sanitation and cleaning materials ($8,900), uniform items, flags and decals ($5,000), field defence stores ($17,500) and

quartermaster and general stores ($35,700) were attributable to the utilization of stocks and supplies accumulated during the previous mandate period.

44. The additional requirements under subscriptions ($400) were due to the acquisition of technical manuals.

11. Election-related supplies and services 1 700

45. Savings under this heading were due to the lower actual acquisition costs of election-related supplies.

12. Public information programmes 99 800

46. Savings under this heading resulted from the lower cost of printed materials required during the election period (posters, brochures, etc.).

13. Training programmes ..... -

47. No provision was made under this heading.

14. Mine-clearing programmes 61 700

48. Within the framework of the accelerated de-mining programme, the services of 17 de-mining instructors and supervisors assisted by 10 local interpreters were retained to provide training for indigenous de-mining teams and middle-level managers. The actual expenditures incurred amounted to $238,300, resulting in the savings under this heading.

15. Assistance for disarmament and demobilization ..... -

49. No provision was made under this heading.

16. Air and surface freight ..... (294 500)

50. Savings under transport of contingent-owned equipment ($132,800) were realized owing to the postponement of the repatriation of contingents until after the elections.

51. The additional requirements under commercial freight and cartage ($427,300) were attributable (a) to transportation by sea from Maputo to other locations in Mozambique of ONUMOZ vehicles required during the elections; and (b) to the higher than originally estimated shipping and clearing charges for equipment received from other missions.

17. Integrated Management Information System ..... -

52. The amount authorized for this item was fully utilized.

18. Support account for peace-keeping operations 410 600

53. In accordance with General Assembly resolution 48/226 C of 29 July 1994, the savings under this heading reflect the application of the 8.5 per cent rate to the actual expenditure for civilian staff expenses.

19. Staff assessment 1 124 100

54. Savings under staff assessment are attributable to lower actual charges than originally estimated.

20. Income from staff assessment ..... (1 124 100)

55. This amount is derived from item 19 above.

Notes

a/ S/1994/511.

ANNEX III

A. Civilian personnel: authorized staffing, incumbency and vacancy rates

for the period 1 May to 15 November 1994

Grade	Authorized	Actual staff on board							Average (monthly)
		31 May	30 June	31 July	31 Aug	30 Sept	31 Oct	15 Nov	
		1994							
Professional category and above									
USG	1	1	1	1	1	1	1	1	1
ASG	2	2	2	2	2	2	2	2	2
D-2	2	2	2	2	2	2	2	2	2
D-1	4	3	3	2	2	2	2	2	2
P-5	15	7	7	6	7	7	7	7	7
P-4	27	16	17	18	19	20	19	12	18
P-3	27	22	26	26	25	26	25	16	24
P-2	15	27	27	27	27	27	23	12	25
Sub-total	**93**	**80**	**86**	**86**	**86**	**87**	**81**	**54**	**81**
Vacancy rate (percentage)		14	9	8	9	6	13	42	13
General service and other categories									
Field Service	79	87	90	93	95	95	93	90	91
General Service	130	82	82	81	81	79	79	74	80
Security Service	7	8	9	11	11	11	11	11	10
Sub-total	**216**	**177**	**181**	**185**	**187**	**185**	**183**	**175**	**181**
Vacancy rate (percentage)		18	16	14	13	14	15	19	16
Total, international staff	**309**	**257**	**266**	**271**	**272**	**272**	**264**	**229**	**262**
Vacancy rate (percentage)		17	14	12	12	12	15	26	15
Local staff	591	450	544	578	602	593	606	555	549
Vacancy rate (percentage)		24	8	2	(2)	(0)	(3)	6	7
Total, civilian staff	**900**	**707**	**810**	**849**	**874**	**865**	**870**	**784**	**811**
Vacancy rate (percentage)		21	10	6	3	4	3	13	10
International contractual personnel	24	25	25	25	25	25	25	25	25
Vacancy rate (percentage)		(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
UN Volunteers	220	210	220	224	220	223	221	99	203
Vacancy rate (percentage)		5	0	(2)	0	(1)	(0)	55	8

Figure 1.

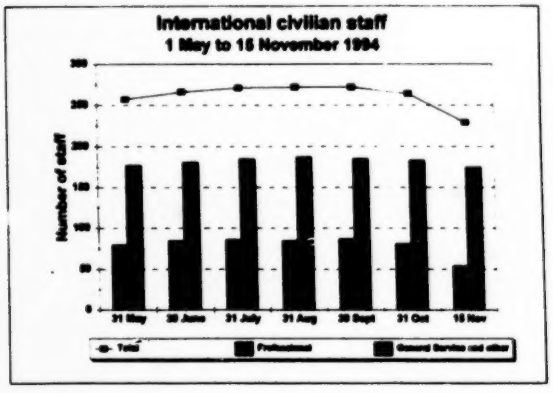
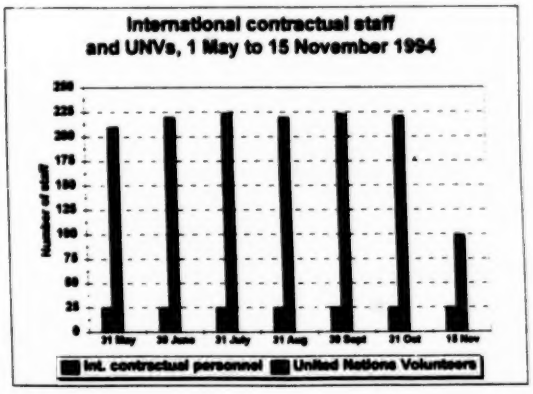


Figure 2.



B. Military personnel and civilian police: planned and actual deployment for the period from 1 May to 15 November 1994

	31 May		30 June		31 July		31 August		30 September		31 October		15 November	
	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual
Military contingents	4 292	5 029	4 259	4 417	4 259	4 417	4 259	4 180	4 259	4 156	4 259	54 146	4 259	4 145
Military observers	354	327	354	360	354	334	354	330	354	329	354	324	354	204
Civilian police	1 144	528	1 144	807	1 144	902	1 144	904	1 144	904	1 144	1 085	1 144	918

/...

ANNEX IV

Disposition of assets

Summary statement

(United States dollars)

Equipment category	Transferred to other missions or to UNLB		Transferred to other UN organizations/ programmes at depreciated cost		Sold			Donated		Written-off			Grand total		
	Group I		Group II		Group III			Group IV		Group V					
	Original value	Depreciated value	Original value	Depreciated value	Original value	Depreciated value	Proceeds from sales	Original value	Depreciated value*	Original value	Depreciated value	Proceeds from disposal	Original value	Depreciated value*	Proceeds from transfer/sales/disposal
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Air support equipment	1 374 062	805 017	-	-	-	-	-	40 996	N/A	116 690	51 185	-	1 531 748	856 202	-
Communications equipment	6 745 335	5 125 073	501 064	407 077	6 050	6 050	6 050	289 565	235 477	46 328	36 528	-	7 588 342	5 810 205	413 127
EDP equipment	2 348 267	969 608	267 663	211 360	5 314	2 357	2 357	28 475	13 986	47 431	-	-	2 697 150	1 197 311	213 717
Generators	1 063 661	750 507	5 069	3 593	-	-	-	50 621	38 983	7 186	3 593	-	1 126 537	796 676	3 593
General stores and equipment	5 318 297	3 030 882	47 271	26 799	282 011	185 043	185 043	1 317 302	N/A	26 901	11 935	-	6 991 782	3 254 659	211 842
Vehicular equipment	12 785 502	8 989 597	885 810	540 635	146 285	146 285	146 285	1 622 109	1 326 732	1 565 111	1 050 182	139 434	17 004 817	12 053 431	826 354
													-	-	-
Total	29 635 124	19 670 684	1 706 877	1 189 464	439 660	339 735	339 735	3 349 068	1 615 178	1 809 647	1 153 423	139 434	36 940 376	23 968 484	1 668 633

Note

* Totals in columns 9 and 14 do not include depreciated values of the donated air support equipment and general stores and equipment

Figure 1. Disposition of assets
Summary diagram by asset category

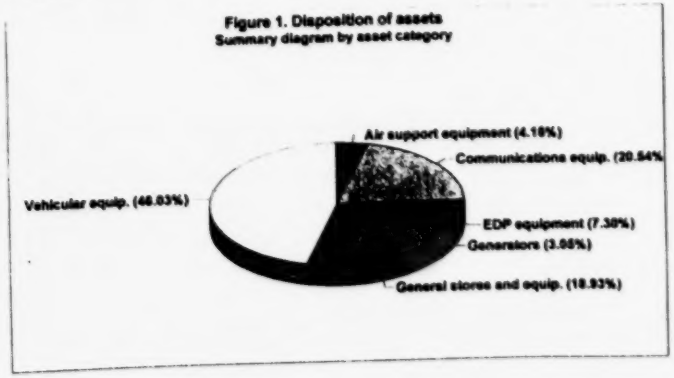
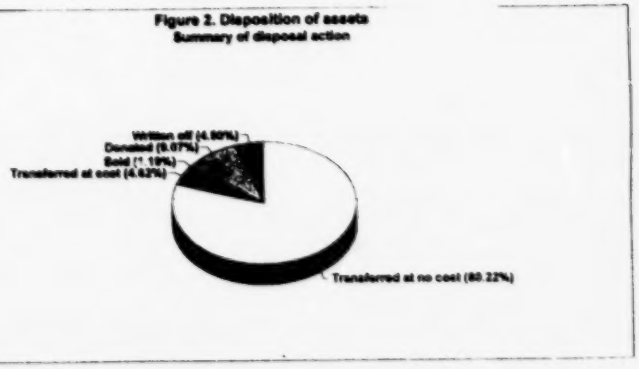


Figure 2. Disposition of assets
Summary of disposal action



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ANNEX V

Disposition of assets by category

Table 1. Assets transferred to other peace-keeping operations or to the United Nations Logistics Base, Brindisi, Italy

(United States dollars)

	Group I		Group II		Group III		Group IV		Group V		Group VI			
	Air support equipment		Communications equipment		Electronic data-processing equipment		Generators		General stores and equipment		Vehicular equipment		Total	
	Original value (1)	Depreciated value (2)	Original value (3)	Depreciated value (4)	Original value (5)	Depreciated value (6)	Original value (7)	Depreciated value (8)	Original value (9)	Depreciated value (10)	Original value (11)	Depreciated value (12)	Original value (13)	Depreciated value (14)
MINURSO	-	-	448 920	372 799	-	-	-	-	-	-	-	-	448 920	372 799
UNAMIR	-	-	228 177	195 197	365 520	163 620	109 632	80 696	105 967	76 538	423 482	313 660	1 232 778	829 911
UNAVEM	774 062	455 017	2 696 311	2 030 202	811 175	316 621	513 050	349 426	4 364 268	2 473 534	7 155 177	5 153 247	16 314 043	10 778 047
UNFICYP	-	-	24 361	13 968	-	-	-	-	-	-	-	-	24 361	13 968
United Nations Logistics Base, Brindisi	600 000	350 000	2 561 871	1 896 126	1 171 572	489 367	440 979	320 385	848 062	480 810	4 667 302	3 069 837	10 289 786	6 604 525
UNOMIG	-	-	23 770	20 585	-	-	-	-	-	-	-	-	23 770	20 585
UNMIH	-	-	403 375	277 460	-	-	-	-	-	-	539 541	452 853	942 916	730 313
UNOMIL	-	-	20 614	14 260	-	-	-	-	-	-	-	-	20 614	14 260
UNOSOM	-	-	139 300	125 066	-	-	-	-	-	-	-	-	139 300	125 066
UNPROFOR	-	-	198 636	181 210	-	-	-	-	-	-	-	-	198 636	181 210
Total	1 374 062	805 017	6 745 335	5 125 073	2 348 267	969 608	1 063 661	750 507	5 318 297	3 030 882	12 785 502	8 989 597	29 635 124	19 670 684

/...

Table 2. Assets transferred to other United Nations organizations/programmes at depreciated cost

(United States dollars)

	Group I		Group II		Group III		Group IV		Group V		Group VI			
	Air support equipment		Communications equipment		Electronic data-processing equipment		Generators		General stores and equipment		Vehicular equipment		Total	
Organization/ programme	Original value (1)	Depreciated value (2)	Original value (3)	Depreciated value (4)	Original value (5)	Depreciated value (6)	Original value (7)	Depreciated value (8)	Original value (9)	Depreciated value (10)	Original value (11)	Depreciated value (12)	Original value (13)	Depreciated value a/ (14)
MINUGA	-	-	42 304	30 665	-	-	-	-	-	-	-	-	42 304	30 665
UNDP	-	-	167 058	117 761	10 063	4 463	-	-	33 489	19 599	-	-	210 610	141 823
UNHCR	-	-	-	-	-	-	5 069	3 593	-	-	846 581	512 013	851 650	515 606
UN HQ	-	-	239 706	213 682	146 627	146 627	-	-	13 782	7 200	-	-	400 115	367 509
United Nations Office in Burundi	-	-			13 116	13 116	-	-	-	-	-	-	13 116	13 116
UNTSO	-	-	42 471	36 438	97 857	47 154	-	-	-	-	-	-	140 328	83 592
UNTSO/UNSCO	-	-	9 525	8 531	-	-	-	-	-	-	-	-	9 525	8 531
WHO	-	-	-	-	-	-	-	-	-	-	39 229	28 622	39 229	28 622
Total	-	-	501 064	407 077	267 663	211 360	5 069	3 593	47 271	26 799	885 810	540 635	1 706 877	1 189 464

a/ Does not include depreciated value of air support equipment and general stores and equipment.

Table 3. Sold assets

(United States dollars)

Buyer	Group I: Air support equipment		Group II: Communications equipment		Group III: Electronic data-processing equipment		Group IV: Generators		Group V: General stores and equipment		Group VI: Vehicular equipment		Total	
	Original value (1)	Proceeds from sales (2)	Original value (3)	Proceeds from sales (4)	Original value (5)	Proceeds from sales (6)	Original value (7)	Proceeds from sales (8)	Original value (9)	Proceeds from sales (10)	Original value (11)	Proceeds from sales (12)	Original value (13)	Proceeds from sales (14)
Commercial entities	-	-	6 050	6 050	5 314	2 357	-	-	282 011	185 043	-	-	293 375	193 450
RENAMO	-	-	-	-	-	-	-	-	-	-	146 285	146 285	146 285	146 285
Total	-	-	6 050	6 050	5 314	2 357	-	-	282 011	185 043	146 285	146 285	439 660	339 735

/...

Table 4. Donated assets

(United States dollars)

Recipient	Group I: Air support equipment		Group II: Communications equipment		Group III: Electronic data-processing equipment		Group IV: Generators		Group V: General stores and equipment		Group VI: Vehicular equipment		Total	
	Original value (1)	Depreciated value (2)	Original value (3)	Depreciated value (4)	Original value (5)	Depreciated value (6)	Original value (7)	Depreciated value (8)	Original value (9)	Depreciated value (10)	Original value (11)	Depreciated value (12)	Original value (13)	Depreciated value c/ (14)
De-mining project	-	-	289 565	235 477	28 475	13 986	50 621	38 983	1 022 425	N/A	1 622 109	1 326 732	3 013 195	1 615 178
Electoral Commission a/	-	-	-	-	-	-	-	-	109 789	N/A	-	-	109 789	-
Government of Mozambique	40 996	N/A	-	-	-	-	-	-	153 901	N/A	-	-	194 897	-
WHO b/	-	-	-	-	-	-	-	-	31 187	N/A	-	-	31 187	-
Total	40 996	N/A	289 565	235 477	28 475	13 986	50 621	38 983	1 317 302	N/A	1 622 109	1 326 732	3 349 068	1 615 178

a/ Radio sets and batteries.

b/ Medicines.

c/ Does not include depreciated values of air support equipment and general stores and equipment.

/...

Table 5. Written-off assets

(United States dollars)

Equipment category	Theft (original value)	Accidents, wear and tear (original value)	Total	Depreciated from disposal
Air support	-	1 166 690	1 166 690	-
Communications equipment	21 083	25 245	46 328	-
Electronic data-processing equipment	23 587	23 844	47 431	-
Generators	5 131	2 056	7 187	-
General stores and equipment	-	26 901	26 901	-
Vehicular equipment	284 134	1 280 977	1 565 111	139 434
Total	333 935	2 525 713	2 859 648	139 434

ANNEX VI

Disposition of assets

Depreciation rates

I. VEHICULAR EQUIPMENT

1. The vehicular assets are classified into three categories as follows:

Category A. Light vehicles

Sedans, light and medium 4x4 jeeps, light trucks and minibuses. Their life expectancy is five years or 120,000 kilometres, whichever comes first.

Category B. Medium vehicles

Ambulances, medium buses and trucks up to four tons. Their life expectancy is eight years or 135,000 kilometres, whichever comes first.

Category C. Heavy vehicles

Heavy buses and trucks over four tons. Their life expectancy is 10 years or 250,000 kilometres, whichever comes first.

Table 1. Depreciation rates: vehicular equipment

Description	Year 1	Year 2	Year 3	Year 4	Year 5	Per year thereafter	Life expectancy (years)
	Percentage						
Category A	25	25	20	15	15	-	5
Category B	20	15	15	15	10	10	5
Category C	15	10	10	10	10	10 a/	10

a/ Last (10th) year: 5 per cent depreciation.

II. COMMUNICATIONS EQUIPMENT

2. A single depreciation scale is used for all communications equipment listed below:

(a) HF portable, mobiles and ARQ systems and antennas: PRC-1099 Manpack radios, HF-Single-side band mobiles, HF-ARQ radio telex systems, HF-broadband and Delta-loop antennas;

(b) Low-capacity radio/telephone links and telephones: exchanges, fax machines, rural telephone links, multiplexer/Airlink system, main and mini telephone exchange;

(c) Satellite equipment: INMARSAT "A" and "C" terminals, "C" band Earth station;

(d) VHF/UHF portable, mobile repeaters and antennas: GP300 and MT1000 H/T, Spectra mobiles, Radius, MSR and MSF repeaters, VHF/UHF collinear antennas;

(e) Miscellaneous: UPS, line conditioners, workshop test equipment, radio tower.

Table 2. Depreciation rates: communications equipment a/

Description	Year 1	Year 2	Year 3	Year 4	Year 5	Per year thereafter	Life expectancy (years)
	Percentage						
Communications equipment	14.29	24.49	17.49	12.49	8.93	8.92 b/	7

a/ Depreciation scales in the 7th and 8th years were 8.93 per cent and 4.46 per cent, respectively.

b/ Depreciation rates were established by Technicom International Associates in 1991.

III. ELECTRONIC DATA-PROCESSING EQUIPMENT

3. A single depreciation scale is used for all electronic data-processing equipment:

(a) Accessory equipment: additional memory chips, computer cables, mice, etc.;

(b) Hardware/software equipment: desktop and laptop computers, monitors, scanners, printers, etc. and software applications;

(c) Other equipment: uninterrupted power supply units, plotters, voltage regulators, etc.

Table 3. Depreciation rates: electronic data-processing equipment

Description	Year 1	Year 2	Year 3	Year 4	Year 5	Life expectancy (years)
	Percentage					
Electronic data-processing equipment	25	25	25	25	-	5

IV. GENERATORS

4. Four categories of generators are broadly defined as follows:

Category A. Light duty

Generators up to 10 kilowatts. Their life expectancy is five years or 5,000 running hours, whichever comes first.

Category B. Intermediate duty

Generators from 10 to 150 kilowatts. Their life expectancy is seven years or 9,000 running hours, whichever comes first.

Category C. Medium duty

Generators from 50 to 150 kilowatts. Their life expectancy is 10 years or 12,000 running hours, whichever comes first.

Category D. Heavy-duty

Generators 150 kilowatts. Their life expectancy is 15 years or 18,000 running hours, whichever comes first.

Table 4. Depreciation rates: generators

Description	Year 1	Year 2	Year 3	Year 4	Year 5	Per year thereafter	Life expectancy (years)
	Percentage						
Category A	30	20	20	15	15	-	5
Category B	20	15	15	15	15	10	7
Category C	15	10	10	10	10	10 a/	10
Category D	15	10	10	10	5	5	15

a/ Last (10th) year: 5 per cent depreciation.

V. PREFABRICATED ACCOMMODATION UNITS

5. The facilities used by the United Nations generally fall into the following six categories:

Category A. Containerized facilities

Category B. Hardwall pre-erected facilities

Category C. Hardwall knock-down facilities

Category D. Hardwall permanent facilities

Category E. Softwall camp facilities

Category F. Softwall warehouse facilities

6. The redeployment rate for prefabricated accommodation units is applied at each redeployment to take into account wear and tear caused by packing, shipping, re-erecting, etc.

Table 5. Depreciation rates: prefabricated buildings

Description	Year 1	Year 2	Year 3	Year 4	Year 5	Per year thereafter	Life expectancy (years)	Additional for each redeployment (percentage)
	Percentage							
Containerized facilities (ISO)	20	10	10	10	10	10	8	25
Hardwall (pre-erected) facilities	20	10	10	10	10	10	8	35
Hardwall (knock-down) facilities	35	10	10	10	10	10 a/	8	40 b/
Hardwall permanent facilities	30	5	5	5	5	5	15	N/A c/
Softwall (camp) facilities	40	10	10	10	10	10	7	35
Softwall (warehouse) facilities	30	10	10	10	10	10	8	30

a/ Depreciation rate 5 per cent in the final year.

b/ Difficult to re-erect.

c/ Not relocatable.

7. Prefabricated structures used by ONUMOZ fall into the following categories:

Category B. Hardwall pre-erected facilities

Category E. Softwall camp facilities

Category F. Softwall warehouse facilities

8. The hardwall pre-erected facilities will not be dismantled because of the prohibitive costs.

VI. EQUIPMENT AND STORES OF GENERAL USE

9. The sensitivity and fragility of this equipment and the manner of usage affect its life expectancy and depreciation rates. The redeployment rate should also be applied for the same reasons indicated in section V, Prefabricated accommodation units, above.

Table 6. Depreciation rates: equipment and stores of general use

Description	Year 1	Year 2	Year 3	Year 4	Year 5	Additional for each redeployment	Life expectancy (years)
	Percentage						
Furniture	50	15	15	15	5	30	5
Pumping equipment	50	20	15	15	-	20	4
Water, fuel bladders	40	20	20	20	-	20	4
Refrigerators, washing machines	40	25	25	10	-	20	4
Air conditioners	30	20	20	20	10	20	5
Tentage	60	30	10	-	-	20	3

VII. OTHER ELECTRONIC/ELECTRICAL EQUIPMENT

10. Other electronic/electrical equipment can be classified into two groups as follows:

Category A. Office equipment

Electronic/electrical equipment for office use (e.g. photocopiers, calculating machines, typewriters, etc.). Factors such as rough and continuous usage, power fluctuation/shortages, etc., affect life expectancy.

Category B. Other equipment

TV sets, VCRs, cassette recorders, etc. Rough handling and frequent power shortages affect life expectancy.

Table 7. Depreciation rates: other electronic equipment

Description	Year 1	Year 2	Year 3	Year 4	Year 5	Life expectancy (years)
	Percentage					
Category A	40	20	20	15	5	5
Category B	40	20	20	10	10	5

VIII. OTHER EQUIPMENT

11. This includes speed check radars, binoculars, bullet-proof jackets, helmets, miscellaneous tools and so on.

Table 8. Depreciation rates: other equipment

Description	Year 1	Year 2	Year 3	Year 4	Life expectancy (years)
	Percentage				
Other equipment	40	25	20	15	4